

**House File 524 - Introduced**

HOUSE FILE 524  
BY COMMITTEE ON LOCAL  
GOVERNMENT

(SUCCESSOR TO HSB 162)

**A BILL FOR**

1 An Act relating to the administration of the special  
2 appraiser's fund and the assessment expense fund.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 421.30, subsection 6, Code 2011, is  
2 amended to read as follows:

3 6. Upon the director's approval of the advancement of funds  
4 from the reassessment expense fund, the director shall certify  
5 to the appropriate conference board and assessor a schedule for  
6 disbursing the loan to the assessing jurisdiction's ~~appraiser~~  
7 assessment expense fund authorized by section ~~441.50~~ 441.16.  
8 The schedule shall provide for the disbursement of funds over  
9 the period of the reassessment project, except that ten percent  
10 of the funds shall not be disbursed until the project is  
11 completed. The conference board shall at its next opportunity  
12 levy pursuant to section ~~441.50~~ 441.16 sufficient funds for  
13 purposes of repaying the loan made from the reassessment  
14 expense fund. The amount levied shall be sufficient to repay  
15 the loan in semiannual installments during the course of the  
16 reappraisal project as specified by a repayment schedule  
17 established by the director. The repayment schedule shall  
18 provide for repayment of the loan not later than one year  
19 following the completion of the reassessment. Semiannual  
20 repayments of the proceeds of the loan shall be made on or  
21 before December 1 and May 1 of each year.

22 Sec. 2. Section 441.16, Code 2011, is amended to read as  
23 follows:

24 **441.16 Budget.**

25 1. All expenditures under this chapter shall be paid as  
26 ~~hereinafter~~ provided in this section.

27 2. a. Not later than January 1 of each year the assessor,  
28 the examining board, and the board of review, shall each  
29 prepare a proposed budget of all expenses for the ensuing  
30 fiscal year. The assessor shall include in the proposed budget  
31 the probable expenses for defending assessment appeals. Said  
32 budgets shall be combined by the assessor and copies ~~thereof~~ of  
33 the budgets forthwith filed by the assessor in triplicate with  
34 the chairperson of the conference board.

35 b. Such combined budgets shall contain an itemized list

1 of the proposed salaries of the assessor and each deputy, the  
2 amount required for field personnel and other personnel, their  
3 number and their compensation; the estimated amount needed for  
4 expenses, printing, mileage, and other expenses necessary to  
5 operate the assessor's office, the estimated expenses of the  
6 examining board, and the salaries and expenses of the local  
7 board of review.

8 3. a. Each fiscal year the chairperson of the conference  
9 board shall, by written notice, call a meeting of the  
10 conference board to consider the proposed budget and to comply  
11 with section 24.9.

12 b. At such meeting the conference board shall authorize:  
13 ~~1.~~ (1) The number of deputies, field personnel, and other  
14 personnel of the assessor's office.

15 ~~2.~~ (2) The salaries and compensation of members of the  
16 board of review, the assessor, chief deputy, other deputies,  
17 field personnel, and other personnel, and determine the time  
18 and manner of payment.

19 ~~3.~~ (3) The miscellaneous expenses of the assessor's office,  
20 the board of review, and the examining board, including office  
21 equipment, records, supplies, and other required items.

22 ~~4.~~ (4) The estimated expense of assessment appeals. All  
23 such expense items shall be included in the budget adopted for  
24 the ensuing year.

25 4. All tax levies and expenditures provided for herein shall  
26 be subject to the provisions of chapter 24 and the conference  
27 board is hereby declared to be the certifying board.

28 5. a. Any tax for the maintenance of the office of assessor  
29 and other assessment procedure shall be levied only upon the  
30 property in the area assessed by ~~said~~ the assessor, and such  
31 tax levy shall not exceed ~~forty and one-half~~ sixty-seven and  
32 one-half cents per thousand dollars of assessed value in  
33 the assessing areas ~~where the valuation upon which the tax~~  
34 ~~is levied does not exceed ninety-two million, six hundred~~  
35 ~~thousand dollars; thirty-three and three-fourths cents per~~

1 ~~thousand dollars of assessed value in assessing areas where~~  
2 ~~the valuation upon which the tax is levied exceeds ninety-two~~  
3 ~~million, six hundred thousand dollars and does not exceed one~~  
4 ~~hundred eleven million, one hundred twenty thousand dollars;~~  
5 ~~twenty-seven cents per thousand dollars of assessed value in~~  
6 ~~assessing areas where the valuation upon which the tax is~~  
7 ~~levied exceeds one hundred eleven million, one hundred twenty~~  
8 ~~thousand dollars~~ area. The county treasurer shall credit the  
9 sums received from such levy to a separate fund to be known  
10 as the ~~"assessment expense fund"~~ assessment expense fund and  
11 from which fund all expenses incurred under this chapter shall  
12 be paid. In the case of a county where there is more than  
13 one assessor the treasurer shall maintain separate assessment  
14 expense funds for each assessor.

15 b. The county auditor shall keep a complete record of said  
16 funds and shall issue warrants thereon only on requisition of  
17 the assessor.

18 6. The assessor shall not issue requisitions so as to  
19 increase the total expenditures budgeted for the operation of  
20 the assessor's office. However, for purposes of promoting  
21 operational efficiency, the assessor shall have authority to  
22 transfer funds budgeted for specific items for the operation of  
23 the assessor's office from one unexpended balance to another;  
24 such transfer shall not be made so as to increase the total  
25 amount budgeted for the operation of the office of assessor,  
26 and no funds shall be used to increase the salary of the  
27 assessor or the salaries of permanent deputy assessors. The  
28 assessor shall issue requisitions for the examining board  
29 and for the board of review on order of the chairperson of  
30 each board and for costs and expenses incident to assessment  
31 appeals, only on order of the city legal department, in the  
32 case of cities and of the county attorney in the case of  
33 counties.

34 7. Unexpended funds remaining in the assessment expense  
35 fund at the end of a year shall be carried forward into the next

1 year.

2 Sec. 3. Section 441.50, Code 2011, is amended to read as  
3 follows:

4 **441.50 Appraisers employed.**

5 The conference board shall have power to employ appraisers  
6 or other technical or expert help to assist in the valuation  
7 of property, the cost thereof to be paid in the same manner as  
8 other expenses of the assessor's office. ~~The conference board  
9 may certify for levy annually an amount not to exceed forty  
10 and one-half cents per thousand dollars of assessed value of  
11 taxable property for the purpose of establishing a special  
12 appraiser's fund, to be used only for such purposes. From  
13 time to time the conference board may direct the transfer of  
14 any unexpended balance in the special appraiser's fund to the  
15 assessment expense fund.~~

16 Sec. 4. TRANSFER OF FUNDS. On or within ten days following  
17 the effective date of this Act, the conference board of each  
18 county and city established pursuant to section 441.2 shall  
19 transfer all moneys remaining in the county's or city's special  
20 appraiser's fund, as applicable, to that county's or city's  
21 assessment expense fund.

22 EXPLANATION

23 This bill combines the special appraiser's fund, under  
24 Code section 441.50, with the assessment expense fund, under  
25 Code section 441.16, in the office of local assessor and  
26 specifies that the levy rate for the assessment expense fund  
27 is limited to 67 and 1/2 cents per \$1,000 of assessed value in  
28 the assessing area.

29 The bill also requires remaining moneys in the special  
30 appraiser's fund to be transferred to the assessment expense  
31 fund.